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"Then, Sir, there is one other enactment, the Madras City Improvement Trust Act, 1945. The Bill has been published, and the Leader of the House is going to introduce it in the other House and it may be referred to a joint select committee and passed and then this enactment will automatically lapse. So this measure is to be re-enacted temporarily for a further period of one year. I request it may be accepted."

MR. CHAIRMAN :—" Motion moved—

'That the Madras Re-enacting Bill, 1950 (L.A. Bill No. 3 of 1950), as passed by the Legislative Assembly, be taken into consideration.' "

The motion was carried.

DR. V. K. JOHN :—" Sir, I request Government to supply some oil to be applied to their machinery so that it may work efficiently."

Clauses 2 and 3 were put separately and carried.

The schedule was put and carried.

Clause 1 was put and carried.

The Preamble was put and carried.

THE HON. SRI K. MADHAVA MENON :—" Sir, I move—

'*That the Madras Re-enacting Bill,* 1950 (*L.A. Bill No.* 13 *of* 1950), *as passed by the Legislative Assembly, be passed into law.*' "

The motion was put and carried and the Bill was passed into law.

VII.—GOVERNMENT MOTIONS.

(1) AMENDMENTS TO SCHEDULE IV TO THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920.

THE HON. SRI K. CHANDRAMOULI :—" Sir, I beg to move—

'*That the following draft of a rule proposed to be made by His Excellency the Governor of Madras in exercise of the powers conferred by section* 305 *of the Madras District Municipalities Act,* 1920 (*Madras Act V of* 1920), *altering Schedule IV, to that Act be approved* :—

Draft Rule.

In the said Schedule, for sub-rule (*i*) *of rule* 16, *the following sub-rule shall be substituted, namely* :—

" (*i*) *The classes into which companies and persons shall, for the purposes of assessment to the profession tax,*

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be divided, and the maximum half-yearly tax leviable on each class shall be as follows :—

Class.	*Half-yearly income.*	*Maximum half-yearly tax.*
		RS.
I	*More than Rs.* 15,000	125
II	*More than Rs.* 12,000 *but not more than Rs.* 15,000.	100
III	*More than Rs.* 9,000 *but not more than Rs.* 12,000.	75
IV	*More than Rs.* 6,000 *but not more than Rs.* 9,000.	50
V	*More than Rs.* 4,800 *but not more than Rs.* 6,000.	25
VI	*More than Rs.* 3,000 *but not more than Rs.* 4,800.	12
VII	*More than Rs.* 1,800 *but not more than Rs.* 3,000.	6
VIII	*More than Rs.* 1,200 *but not more than Rs.* 1,800.	4
IX	*More than Rs.* 600 *but not more than Rs* 1,200.	2
X	*More than Rs.* 300 *but not more than Rs.* 600 ..	1 ' '

Sir, I request the draft rule may be approved. In doing so, I would like to say one or two points. Prior to 1st April 1942 the maximum profession tax leviable per head per annum in the case of municipalities and local boards was Rs. 550. As a result of the reduction of the maximum tax to Rs. 50 per annum by the Profession Tax Limitation Act, 1942, passed by the Central Legislature, assessments were revised and the maximum half-yearly tax leviable on each class was reduced with effect from 1st April 1942. As a result of this reduction in rates, local bodies sustained a loss in their income under profession tax. Government have been paying a compensation amount of 12 lakhs per annum from 1942–43 onwards to local bodies to compensate the loss. The Constitution of India Act provides for the levy of the profession tax at a maximum rate of Rs. 250 per head per annum. Consequent on this increase it is proposed now to revise the classification of assessment leviable on each class. So, Sir, I request the House to accept the schedule placed before the House."

The motion was put and carried.

(2) AMENDMENTS TO SCHEDULE IV TO MADRAS LOCAL BOARDS ACT, 1920.

THE HON. SRI K. CHANDRAMOULI :—" Sir, I move—

' *That the following draft of a rule proposed to be made by His Excellency the Governor of Madras in exercise of the*